RESOLUTION

WHEREAS, T.C.A. §67-4-601(b)(5) authorizes counties, upon the adoption of a Resolution by a two-thirds (2/3) majority vote of the county legislative body, to institute a privilege tax on litigation in all civil and criminal cases to be levied in an amount not to exceed \$25.00 per case; and

WHEREAS, T.C.A. §67-4-601(b)(6) authorizes a county, upon the adoption of a Resolution by a two-thirds (2/3) majority vote of the county legislative body, to institute a privilege tax on litigation in all civil and criminal cases to be levied in an amount not to exceed \$25.00 per case, to be used exclusively for courthouse security, in addition to those purposes identified in subdivision (b)(1) of the same statute; and

WHEREAS, the Board of County Commissioners of Rutherford County has determined that it is appropriate to levy the aforementioned privilege taxes and to substitute this Resolution in place of any previously adopted Resolution addressing or dealing with any tax authorized by T.C.A. §67-4-601.

NOW, THEREFORE, be it resolved by the Rutherford County Board of Commissioners:

- 1. Pursuant to T.C.A. §67-4-601(b)(5), a privilege tax on litigation in all civil and criminal cases shall be levied in the amount of \$25.00 per case, in addition to all other litigation taxes or charges that may be authorized by the Tennessee Code Annotated.
- 2. Pursuant to T.C.A. §67-4-601(b)(6) a privilege tax on litigation in all civil and criminal cases shall be levied in the amount of \$25.00 per case, in addition to all other litigation taxes or charges that may be authorized by the Tennessee Code Annotated, to be used exclusively for courthouse security; purposes of jail or workhouse construction, reconstruction or upgrading; or to retire debt, including principal and interest and related expenses, on such construction, reconstruction or upgrading; or for courthouse renovation.
- 3. The Clerks of Court of Rutherford County are instructed to collect these taxes on civil and criminal cases in the same manner as all other litigation taxes, fees, and charges.
- 4. The taxes imposed by this Resolution shall take effect upon implementation of the new court case management system, the public welfare requiring it.
- 5. Any Resolution previously adopted addressing, authorizing, or levying any tax provided for in T.C.A. §67-4-601 shall be and hereby is repealed and shall be void and superseded by this Resolution upon it taking effect.
- 6. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provision or application and to that end the provisions of this Resolution are declared to be severable.
- 7. This Resolution is not intended to, nor shall it, affect any other fees, charges, or taxes, not directly addressed herein, that are collected by the Clerks of Court and the said Clerks are instructed to collect all such fees, taxes, and costs which may be appropriate or permitted by the Tennessee Code Annotated.

RESOLVED this 15th day of May, 2014.

ATTEST:	RUTHERFORD COUNTY, TENNESSEE
	By: ERNEST G. BURGESS, Chairman
LISA DUKE CROWELL, County Clerk	